

## ***JULY 2002 TAX FACTS***

### **SUMMARY OF GENERAL FUND REVENUES**

|   | <b><u>July 2002</u></b> |
|---|-------------------------|
| <b>Individual Income Tax</b>                                |                         |
| Net Collections   | \$135,959,445           |
| Percent Change  | (6.7%)                  |
| <b>Corporate Income Tax</b>                                 |                         |
| Net Collections   | \$16,230,746            |
| Percent Change  | 31.7%                   |
| <b>Transaction Privilege,<br/>Severance &amp; Use Taxes</b> |                         |
| Net Collections   | \$257,896,009           |
| Percent Change  | (0.6%)                  |
| <b>Total Big Three Tax Types</b>                            |                         |
| Net Collections   | \$410,086,200           |
| Percent Change  | (1.8%)                  |

# TAX FACTS

July 2002

## INDIVIDUAL INCOME TAX

### Individual Income Tax Receipts

|                        | July 2002            | July 2001            | % Change     |
|------------------------|----------------------|----------------------|--------------|
| Gross Collections      | \$9,784,426          | \$9,734,259          | 0.5          |
| Withholding            | 186,097,356          | 188,982,846          | (1.5)        |
| Refunds                | (24,042,416)         | (17,800,590)         | 35.1         |
| Urban Revenue Sharing  | (35,879,921)         | (35,156,381)         | 2.1          |
| <b>Net Collections</b> | <b>\$135,959,445</b> | <b>\$145,760,135</b> | <b>(6.7)</b> |

Included in the refund amounts above are refunds relating to the alternative fuel vehicle income tax credit. After offsetting \$144,929 in tax liability, refunds for this credit totaled \$778,707. This amount does not include withholding and estimated payments returned to taxpayers because their liability was covered by the alternative fuel vehicle credit.

### Individual Income Tax Document Count

In calendar year 2001, the following individual income tax returns were filed:

|   | 140X   | 140       | 140NR  | 140PY   | 140NPR | 141    | 140A    | 140PTC | 140EZ   | OTHER | TOTAL     |
|---|--------|-----------|--------|---------|--------|--------|---------|--------|---------|-------|-----------|
| # | 42,230 | 1,419,869 | 78,331 | 109,903 | 17     | 48,503 | 315,165 | 14,853 | 181,876 | 0     | 2,210,747 |
| % | 1.9    | 64.2      | 3.5    | 5.0     | 0.0    | 2.2    | 14.3    | 0.7    | 8.2     | 0.0   |           |

In calendar year 2002 the number of returns filed, and processed, are as follows:

|   | 140X   | 140       | 140NR  | 140PY   | 140NPR | 141    | 140A    | 140PTC | 140EZ   | 140ET | OTHER | TOTAL     |
|---|--------|-----------|--------|---------|--------|--------|---------|--------|---------|-------|-------|-----------|
| # | 34,425 | 1,397,847 | 65,684 | 100,479 | 6      | 36,944 | 282,438 | 14,786 | 198,595 | 2,491 | 34    | 2,133,729 |
| % | 1.6    | 65.5      | 3.1    | 4.7     | 0.0    | 1.7    | 13.2    | 0.7    | 9.3     | 0.1   | 0.0   |           |

The 2,133,729 returns filed through July 2002 compares to 2,071,100 returns filed during the same period of time in 2001 for an annual increase of 3.0%. This count represents multiple tax years. For tax year 2001 filed in 2002, 2,052,752 returns have been filed, this represents a 2.2% increase from 2000 returns filed in 2001 during the same period of time.

### Year-Over-Year Comparison of Resident Taxpayers

Comparisons of Federal Adjusted Gross Income (FAGI) and tax liability growth between two tax years can be made by using data from taxpayers who have filed for both years and maintained the same filing status. The Department of Revenue has received 1,449,349 returns in calendar year 2002 for tax year 2001 from filers who also have returns on record from calendar year 2001 with the same marital status. On average, these filers experienced a 2.1% decrease in FAGI and an 8.3% decrease in tax liability. More specifically, 42.3% had a decrease in tax liability; with an average decrease of 43.9% and a corresponding average decrease in FAGI of 25.2%. Filers with an increase in tax liability totaled 681,578 or 47.0%; with an average FAGI increase of 26.2% and an average tax liability increase of 46.0%.

### **Average Individual Income Tax Refund**

|           | Average  | Number    |
|-----------|----------|-----------|
| 2002 CYTD | \$567.81 | 1,469,308 |
| 2001 CYTD | \$627.15 | 1,295,885 |
| % Change  | (9.5%)   | 13.4%     |

### **"New" Filers in Calendar Year 2002**

Table 1 attached to this report, presents the number of "new" returns filed in calendar year 2002. "New" returns are for those filers who did not file in the previous calendar year. Therefore, these filers could be new full-year residents of Arizona, or they may be newly required to file an individual income tax return. (The filer may not have earned enough income in the previous year to file, such as a recent graduate just entering the work force.) The table indicates that 225,796 "new" returns have been filed thus far in 2002, representing approximately 273,863 persons, not including dependents. The average Federal Adjusted Gross Income for these 225,796 returns is \$19,295, with an average tax liability of \$304. The right half of this table presents characteristics of the filers represented on the returns. Of all "new" returns, 20.2% had a married filing joint filing status, 7.9% claimed a 65 And Over Exemption and 34.4% claimed dependents.

### **Individual Income Tax Estimated Payments**

Taxpayers are required to make estimated payments if their Arizona gross income will exceed \$75,000, in an amount which will represent unpaid tax liability at the end of the taxpayer's tax year. Total estimated payments paid with form 140ES for tax year 2000 was \$366.4 million, for an average of \$1,619. An additional \$63.8 million in estimated payments came from 1999 tax returns that applied their refunds as 2000 estimated payments, for an average of \$1,744. Estimated payments received through July 2002 for tax year 2001 were as follows:

|             |                 |            |            |               |
|-------------|-----------------|------------|------------|---------------|
| 07/02       | 140ES payment   | \$179,167  | Cumulative | \$336,208,055 |
| 07/01       | 140ES payment   | \$166,957  | Cumulative | \$366,216,925 |
|             | Percent change  | 7.3%       |            | (8.2%)        |
| 07/02       | Average payment | \$3,089    | Cumulative | \$1,477       |
| 07/01       | Average payment | (\$41,739) | Cumulative | \$1,619       |
|             | Percent change  | N/A        |            | (8.8%)        |
| 07/02       | Applied refund  | \$253,145  | Cumulative | \$67,278,667  |
| 07/01       | Applied refund  | \$48,421   | Cumulative | \$63,429,509  |
|             | Percent change  | 422.8%     |            | 6.1%          |
| Total 07/02 |                 | \$432,312  | Cumulative | \$403,486,722 |
| Total 07/01 |                 | \$215,378  | Cumulative | \$429,646,434 |
|             | Percent change  | 100.7%     |            | (6.1%)        |

### **Withholding**

Withholding payments are received from employers and applied towards a specific quarter for the designated year. Information is gathered for 15 months for any given quarter. For example, from January 2000 through March 2001, \$544,546,230 was received for the first quarter of 2000. The latest complete quarter (15 months of information has been compiled) is the second quarter of 2001, which shows a growth rate of 3.5% in withholding payments over the third quarter of 2000. Growth in quarters for which information is still being gathered is as follows:

|                              |        |                              |        |
|------------------------------|--------|------------------------------|--------|
| 3 <sup>rd</sup> Quarter 2001 | 4.7%   | 1 <sup>st</sup> Quarter 2002 | (3.3%) |
| 4 <sup>th</sup> Quarter 2001 | (2.2%) | 2 <sup>nd</sup> Quarter 2002 | (1.7%) |

The comparisons made above were against the same number of months of collections in the previous year. In other words, the tenth month of information available for the fourth quarter of 2001 was compared against the tenth month of collections for the fourth quarter of 2000. Current choices for withholding are 0%, 10%, 17%, 20%, 22%, 28% or 32% as the percent of federal taxes to be withheld for state taxes. The 0% option is only available to those individuals who had no liability in the prior tax year and expect no tax liability for the current year.

### **Property Tax Credits**

Arizona allows a refundable property tax credit for those who are age 65 or older or who received Title 16, SSI payments and pay property tax on a home. To qualify for this credit, your household income must be below \$3,751 individuals that live alone, or \$5,501 for those that live with others. The maximum credit is \$502.

|                    | Number | Amount      | Average  |
|--------------------|--------|-------------|----------|
| Calendar Year 2002 | 14,989 | \$4,942,268 | \$329.73 |
| Calendar Year 2001 | 14,439 | \$4,602,609 | \$318.76 |
| % Change           | 3.8%   | 7.4%        | 3.4%     |

### **Clean Elections**

As a result of the November 1998 voter approval of the Citizens Clean Elections, Arizona's income taxpayers can make a donation to the Citizens Clean Elections Commission through an income tax check-off or through a voluntary donation.

|                    | July 2002 | Calendar Year to Date |
|--------------------|-----------|-----------------------|
| Check Off          | \$32,002  | \$3,127,518           |
| Voluntary Donation | \$680     | \$49,712              |
| Number of Returns  | 4,248     | 431,667               |

### **Contributions on the Individual Income Tax Return**

Through July 2002, individual income tax return filers have made the following contributions:

|                           | Number | Amount    | Average |
|---------------------------|--------|-----------|---------|
| Wildlife                  | 10,423 | \$173,272 | \$16.62 |
| Child Abuse               | 11,962 | \$203,401 | \$17.00 |
| Special Olympics          | 5,316  | \$78,748  | \$14.81 |
| Neighbors Helping         | 3,253  | \$38,756  | \$11.91 |
| AID to Education          | 485    | \$35,597  | \$73.40 |
| Domestic Violence Shelter | 8,342  | \$141,717 | \$16.99 |
| Democratic Party          | 721    | \$14,988  | \$20.79 |
| Republican Party          | 547    | \$13,121  | \$23.99 |
| Libertarian Party         | 97     | \$2,068   | \$21.32 |
| Reform Party              | 9      | \$92      | \$10.22 |
| Green Party               | 162    | \$2,523   | \$15.57 |
| Natural Law               | 11     | \$180     | \$16.36 |

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## **CORPORATE INCOME TAX**

### **Corporate Income Tax Receipts**

|                   | July 2002      | July 2001      | % Change |
|-------------------|----------------|----------------|----------|
| Gross Collections | \$26,661,773   | \$23,038,154   | 15.7     |
| Refunds           | (\$10,431,027) | (\$10,716,345) | (2.7)    |
| Net Collections   | \$16,230,746   | \$12,321,809   | 31.7     |

Included in the refunds shown above are refunds for the alternative fuel vehicle credit program. In July 2002, \$46,258 in alternative fuel vehicle refunds was paid out.

### **Corporate Estimated Payments**

Corporations are required to file estimated tax payments throughout the year only if (1) their Arizona tax liability exceeds \$1,000 and (2) they are required to file federal estimated tax payments.

|           |                     |                     |                      |
|-----------|---------------------|---------------------|----------------------|
| July 2002 | \$18,602,901        | Calendar Year Total | \$184,171,641        |
| July 2001 | <u>\$17,100,271</u> | Calendar Year Total | <u>\$215,500,362</u> |
| % Change  | 8.8%                | % Change            | (14.5%)              |

All corporations with an income tax liability of \$20,000 or greater are required to make their estimated tax payments through electronic funds transfer (eft). The table below shows the number of these eft estimated payments, by size of payment for the month of July 2002 and for the fiscal year.

| Size of Payment → | Less than \$50,000 | \$50,000 up to \$100,000 | \$100,000 up to \$500,000 | \$500,000 up to \$1,000,000 | \$1,000,000 up to \$10,000,000 | \$10,000,000 and more | Total | % chg  |
|-------------------|--------------------|--------------------------|---------------------------|-----------------------------|--------------------------------|-----------------------|-------|--------|
| July 2002         | 146                | 13                       | 11                        | 7                           | 3                              | 0                     | 180   | 19.2   |
| July 2001         | 126                | 10                       | 9                         | 1                           | 5                              | 0                     | 151   |        |
| CY 2002           | 1,511              | 172                      | 178                       | 39                          | 22                             | 0                     | 1,922 | (11.3) |
| CY 2001           | 1,693              | 193                      | 216                       | 38                          | 27                             | 0                     | 2,167 |        |

### **Corporate Refunds**

Corporate refunds paid in any state fiscal year are for a mixture of corporate fiscal years. The table below presents the percent of refunds paid in FY 01/02 by corporate fiscal year. For example, in FY 01/02, 6.2% of the refund dollars paid were for corporate fiscal years ending in 1997 or before. The percentages are for refunds paid through the fiscal year.

| Corporate Fiscal Year-End: | 97 & Prior | 98    | 99   | 00    | 01    | 02   |
|----------------------------|------------|-------|------|-------|-------|------|
| FY 01/02                   | 6.2%       | 3.0%  | 3.0% | 70.4% | 17.3% | 0.2% |
| Corporate Fiscal Year-End: | 98 & Prior | 99    | 00   | 01    | 02    | 03   |
| FY 02/03                   | 6.8%       | 38.4% | 3.7% | 40.4% | 10.7% | 0.0% |

The corporate refunds shown above are those refunds for which a check is mailed to the corporation. Sometimes corporations choose to apply their refund as an estimated payment. The following table present information on refunds applied as estimated payments in the most recent month and for the calendar year.

|           |                    |                     |                     |
|-----------|--------------------|---------------------|---------------------|
| July 2002 | \$7,595,597        | Calendar Year Total | \$62,890,421        |
| July 2001 | <u>\$5,192,773</u> | Calendar Year Total | <u>\$32,328,431</u> |
| % Change  | 46.3%              | % Change            | 94.5%               |

### **Corporate Income Tax Document Count**

The Arizona Department of Revenue received 101,808 corporate returns showing a fiscal year-end of 2000. The type of return received is indicated on the following page:

|   | 120 X (amended) | 120 (regular) | 120S (S corp) | 99T (exempt org.) | 120 A (short form) |
|---|-----------------|---------------|---------------|-------------------|--------------------|
| # | 317             | 41,156        | 49,831        | 343               | 10,161             |
| % | 0.3             | 40.4          | 48.9          | 0.3               | 10.0               |

Through July 2002, 72,341 documents have been received for a fiscal year-end of 2001, distributed as follows:

|   | <b>120 X (amended)</b> | <b>120 (regular)</b> | <b>120S (S corp)</b> | <b>99T (exempt org.)</b> | <b>120 A (short form)</b> |
|---|------------------------|----------------------|----------------------|--------------------------|---------------------------|
| # | 156                    | 25,118               | 37,907               | 249                      | 8,911                     |
| % | 0.2                    | 34.7                 | 52.4                 | 0.3                      | 12.3                      |

The figures shown above for the 2001 returns are most meaningful when compared to 2000 returns received during the same period of time in the previous year. Through July 2001, the Arizona Department of Revenue received 72,055 documents with a fiscal year-end of 2000. Compared to 2001 documents, this represents a 0.4% increase in the number of corporate returns received at this point of time in the calendar year.

### **Urban Revenue Sharing Returned to Cities/Towns**

Incorporated cities and towns receive a share of net individual and corporate income tax collections, called Urban Revenue Sharing. The amount of money to be distributed during Fiscal Year 2002/03 is 14.8% of net proceeds from Fiscal Year 2000/01 income tax. In addition, 15% of the amount of monies transferred from the Budget Stabilization Fund to the tax refund account of the state general fund is also be used for Urban Revenue Sharing. Amounts returned for July 2002 are shown on Table 2, at the end of this report.

## **TRANSACTION PRIVILEGE, SEVERANCE AND USE TAXES**

### **Transaction Privilege, Severance and Use Tax Receipts**

The Arizona transaction privilege and severance tax consists of many categories of tax. These categories include retail, contracting, amusements, restaurants and bars, hotel/motel and mining severance tax. The collections for all such categories are divided, per statute, into two parts. One part is called distribution base; the other part is known as non shared. The division of collections into these two parts varies from category to category. For example, retail sales tax is 40% distribution base and 60% non shared. In contrast, contracting is 20% distribution base and 80% non shared. Use tax is 100% non shared.

At the close of each month, the computer aggregates transaction privilege and severance tax collections by category and calculates total distribution base and non-shared portions. The amount shown as "Use Tax" in the table below includes use tax, use inventory tax and jet fuel use tax. The "Education Tax" below represents a new category beginning with June 2001 collections. This category is in accordance with prop 301 resulting in an additional 0.6% education tax being added to most business classifications. The "Other Revenue" category includes county excise, road, jail and hospital taxes and various other excise taxes, such as the 911 excise tax.

|                          | <b>July 2002</b>     | <b>July 2001</b>     | <b>% change</b> |
|--------------------------|----------------------|----------------------|-----------------|
| Distribution Base        | \$107,809,165        | \$106,841,890        | 0.9             |
| Non shared               | 207,193,921          | 206,587,240          | 0.3             |
| Use Tax                  | 13,518,707           | 15,921,147           | (15.1)          |
| Education Tax            | 36,634,433           | 35,996,255           | 1.8             |
| Other Revenues           | 43,038,965           | 42,343,996           | 1.6             |
| <b>Total Collections</b> | <b>\$408,195,191</b> | <b>\$407,690,528</b> | <b>0.1</b>      |

**Distribution of Transaction Privilege, Severance and Use Tax Receipts**

Of the distribution base portion of transaction privilege and severance taxes, described above, 25% is returned to incorporated cities/towns, 40.51% is returned to counties and 34.49% goes to the state general fund with the exception of mining severance tax. All of the non shared revenue and use tax is deposited into the general fund. Therefore, the "Retained By State" figure presented below includes all non shared portion of transaction privilege tax, use tax and 34.49% of the distribution base collections. The Education tax is distributed in accordance with prop 301. "Other" revenues are returned to the administering authority.

|                          | <b>July 2002</b>     | <b>July 2001</b>     | <b>% Change</b> |
|--------------------------|----------------------|----------------------|-----------------|
| Retained by State        | \$257,896,009        | \$259,323,492        | (0.6)           |
| Returned to Counties     | 43,673,493           | 43,303,086           | 0.9             |
| Returned to Cities       | 26,952,291           | 26,723,698           | 0.9             |
| Education Tax            | 36,634,433           | 35,996,255           | 1.8             |
| Other                    | 43,038,965           | 42,343,996           | 1.6             |
| <b>Total Collections</b> | <b>\$408,195,191</b> | <b>\$407,690,528</b> | <b>0.1</b>      |

**Transaction Privilege and Severance Tax Collections By Class**

|                             | <b>Tax Rate</b>                      | <b>July 2002</b>     | <b>% Change</b> |
|-----------------------------|--------------------------------------|----------------------|-----------------|
| Transporting/Towing         | 5.6%                                 | \$265,511            | (4.9)           |
| Non-Metal Mining/Oil & Gas  | 3.125%                               | 700,478              | 9.4             |
| Utilities                   | 5.6%                                 | 27,645,435           | (1.6)           |
| Communications              | 5.6%                                 | 14,236,402           | 21.5            |
| Railroads/Aircraft          | 5.6%                                 | (2,217,022)          | N/A             |
| Private Car/Pipelines       | 5.6%                                 | 49,258               | 5.5             |
| Publishing                  | 5.6%                                 | 528,091              | (9.6)           |
| Printing                    | 5.6%                                 | 3,436,089            | 113.5           |
| Restaurants/Bars            | 5.6%                                 | 27,459,454           | 4.7             |
| Amusements                  | 5.6%                                 | 3,206,526            | 6.3             |
| Commercial Lease            | 0%                                   | (34,746)             | N/A             |
| Rental of Personal Property | 5.6%                                 | 14,567,150           | (12.7)          |
| Contracting                 | 3.75% - 5.6%                         | 50,241,217           | (6.6)           |
| Feed Wholesale              | Repealed                             | 0                    | N/A             |
| Retail                      | 5.6%                                 | 167,499,547          | 3.0             |
| Advertising                 | 0                                    | 0                    | N/A             |
| Mining Severance            | 2.5%                                 | 131,642              | 31.0            |
| Timber Severance            | \$2.13/\$1.51 per 1000 board ft      | 0                    | N/A             |
| Hotel/Motel                 | 5.5%                                 | 6,688,429            | (8.8)           |
| Membership Camping          | 5.6%                                 | 2,848                | (67.1)          |
| Use/Use Inventory           | 5.6%                                 | 13,518,707           | (15.1)          |
| Rental Occupancy Tax        | 3%                                   | 7,481                | (24.0)          |
| Jet Fuel Tax                | \$.0305/\$.0105 gal                  | 562,903              | 36.9            |
| Telecommunications Devices: | 1.1                                  |                      |                 |
| Telecom. Fund for the Deaf  | ----                                 | 510,272              | (7.5)           |
| Poison Control Fund         | ----                                 | 188,731              | (7.5)           |
| 911 Wireline/Excise         | \$0.37 monthly per activated service | 1,231,458            | 30.1            |
| 911 Wireless Service        | \$0.37 monthly per activated service | 675,713              | 292.5           |
| <b>Total</b>                |                                      | <b>\$331,101,574</b> | <b>0.0</b>      |

The Use/Use Inventory category shown above includes jet fuel use tax. These collections include only the individual classes of transaction privilege tax, severance tax and use tax. The total does not include license fees or any other fees collected by the Department.

### **Transaction Privilege and Severance Tax Taxable Sales By Class<sup>1</sup>**

|                             | <b>July 2002</b>       | <b>% Change</b> |
|-----------------------------|------------------------|-----------------|
| Transporting/Towing         | \$5,310,227            | (4.9)           |
| Non-Metal Mining/Oil & Gas  | 22,415,293             | 9.4             |
| Utilities                   | 552,908,704            | (1.6)           |
| Communications              | 284,728,704            | 21.5            |
| Railroads/Aircraft          | (44,340,447)           | N/A             |
| Private Car/Pipelines       | 985,168                | 5.5             |
| Publishing                  | 10,561,828             | (9.6)           |
| Printing                    | 68,721,782             | 113.5           |
| Restaurants/Bars            | 549,189,084            | 4.7             |
| Amusements                  | 64,130,523             | 6.3             |
| Commercial Lease            | (3,637,204)            | N/A             |
| Rental of Personal Property | 291,342,992            | (12.7)          |
| Contracting                 | 1,004,824,347          | (6.6)           |
| Feed Wholesale              | (2)                    | N/A             |
| Retail                      | 3,349,990,941          | 3.0             |
| Advertising                 | 0                      | N/A             |
| Mining Severance            | 5,265,665              | 31.0            |
| Timber Severance            | 0                      | N/A             |
| Hotel/Motel                 | 121,607,798            | (8.8)           |
| Membership Camping          | 56,969                 | (67.1)          |
| Use/Use Inventory           | 269,721,020            | (15.0)          |
| Rental Occupancy Tax        | 249,362                | (24.0)          |
| <b>Total</b>                | <b>\$6,554,032,092</b> | <b>(0.4)</b>    |

Telecommunications Devices, 911 Excise and 911 Wireless Service classifications previously listed in the collections table, are not elements of calculated taxable income and therefore, are not included in the above table. The Use/Use Inventory category shown above does not include jet fuel use tax. Since the jet fuel use tax is a gallonage tax, this too can not be computed as taxable income. A comparison can be made of gallons of jet fuel on which Arizona jet fuel tax or jet fuel use tax was paid. In July 2002, 19,526,531 gallons of jet fuel were taxed, a 25.3% increase from the 15,585,172 reported for July 2001. Timber Severance includes only sales subject to a repealed rate. The current tax is per board feet upon which taxable income cannot be computed.

### **Accounting Credit**

Effective to taxable periods beginning from and after July 1, 1995, a credit equal to one percent of the amount of tax due, up to \$10,000 per calendar year, is allowed to businesses for expenses incurred during the accounting and reporting of Transaction Privilege Tax. The amount of accounting credits claimed in July 2002 was \$1,448,358 a 0.4% increase from the \$1,442,804 claimed in July 2001.

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<sup>1</sup>These Taxable Sales figures are calculated on a per return basis, by taking collections and dividing them by the appropriate tax rate. These figures may not match other Taxable Sales figures calculated on the aggregate.

### **Taxable Sales by SIC Code Range**

The taxable sales by SIC (Standard Industrial Classification) Code ranges are an indicator of business occurring for that type of retail sale. Certain limitations must be understood when using this information.

The Department of Revenue assigns a SIC code to a business based on its primary type of business activity. A grocery store would be assigned a SIC code of 5411. A business that deals primarily with dairy products would have a SIC code of 5451. A problem arises with businesses which derive revenue from multiple business activities. For example, a store like Fry's Market Place might be considered both a grocery store and a department store; however, all revenue would be reported under only one of the two possible codes. In summary, an accurate description of what this information represents would be: "These figures represent taxable retail sales for those businesses which have a primary SIC code falling within one designated range."

If the taxable sales for these ranges were added together, the total would not equal retail taxable sales. This is again due to the primary SIC code assignment. There are businesses making retail sales which do not have a primary retail SIC code.

| <b><u>SIC Code</u></b><br><b><u>Range</u></b> | <b><u>Description</u></b>   | <b><u>July 2002</u></b> | <b><u>July 2001</u></b> | <b><u>% Chg</u></b> |
|---|---|-------------------------|-------------------------|---------------------|
| 5211-5271                                     | building materials, hardware, garden supply & mobile home dealers | \$201,408,973           | \$182,717,752           | 10.2                |
| 5311-5399                                     | general merchandise stores  | 260,464,059             | 295,372,429             | (11.8)              |
| 5411-5499                                     | food stores (no food sales)                                       | 260,593,172             | 234,056,747             | 11.3                |
| 5511-5521                                     | motor vehicle dealers   | 596,124,533             | 621,650,173             | (4.1)               |
| 5531-5599                                     | misc. automotive, motorcycle & boat stores                        | 175,941,322             | 202,031,698             | (12.9)              |
| 5611-5699                                     | apparel & accessory stores  | 218,575,462             | 198,273,747             | 10.2                |
| 5712-5733                                     | furniture, home furnishings & equipment stores                    | 169,810,314             | 162,459,693             | 4.5                 |
| 5912-5949                                     | misc. retail stores   | 203,809,373             | 202,650,225             | 0.6                 |
| <b>TOTAL</b>                                  |   | <b>\$3,349,990,941</b>  | <b>\$3,252,154,299</b>  | <b>3.0</b>          |

### **Transaction Privilege and Severance Tax Returned to Counties**

Taxpayers reported the following taxable transactions and tax collections by county. The share of the revenues returned to each county for July 2002 is shown in the County Share column.

|              | <b><u>Dist. Base Collections</u></b> | <b><u>County Share</u></b> | <b><u>% of Total</u></b> | <b><u>% Change</u></b> |
|--------------|--------------------------------------|----------------------------|--------------------------|------------------------|
| Apache       | \$280,801                            | \$338,473                  | 0.8                      | 1.9                    |
| Cochise      | 1,431,374                            | 759,951                    | 1.7                      | (0.5)                  |
| Coconino     | 3,704,458                            | 1,362,990                  | 3.1                      | 4.6                    |
| Gila         | 738,138                              | 353,505                    | 0.8                      | (5.1)                  |
| Graham       | 330,282                              | 201,184                    | 0.5                      | (0.3)                  |
| Greenlee     | 261,431                              | 165,582                    | 0.4                      | (28.2)                 |
| La Paz       | 233,230                              | 125,986                    | 0.3                      | 9.3                    |
| Maricopa     | 71,810,462                           | 27,876,298                 | 63.8                     | 0.1                    |
| Mohave       | 2,837,293                            | 1,185,914                  | 2.7                      | 3.6                    |
| Navajo       | 1,524,037                            | 695,045                    | 1.6                      | (2.5)                  |
| Pima         | 16,687,861                           | 6,696,693                  | 15.3                     | 3.6                    |
| Pinal        | 1,948,988                            | 1,114,039                  | 2.6                      | 2.3                    |
| Santa Cruz   | 621,510                              | 277,850                    | 0.6                      | 1.5                    |
| Yavapai      | 3,233,729                            | 1,444,352                  | 3.3                      | 1.0                    |
| Yuma         | 2,165,572                            | 1,075,634                  | 2.5                      | 6.1                    |
| <b>Total</b> | <b>\$107,809,165</b>                 | <b>\$43,673,493</b>        |                          | <b>0.9</b>             |

### **Transaction Privilege and Severance Tax Returned to Cities/Towns**

The portion of transaction privilege and severance tax returned to each incorporated city or town for July 2002 is shown on Table 3, attached to this report.

### **County Tax Collections**

The following county-imposed tax collections were received by the Department of Revenue during July 2002 and returned to the counties. County taxes in all but Coconino County are imposed at 10% of the state transaction privilege tax rate. Coconino's Excise Tax is 10% of the state rate, and its Jail Tax is 6% of the state rate. The stadium tax was imposed at 5% of the state rate. This rate completed its run in December 1997. Collections received now should be for prior periods. The rental car surcharge in Maricopa County is \$2.50 per car and in Pima County is \$3.50 per car. The RV Surcharge is \$0.50/day on each lease or rental of a parking space for recreational vehicles.

|            | Road Tax     | Excise Tax | Jail Tax    | Rental Car<br>Surcharge | Stadium<br>Tax | RV<br>Surcharge | Hospital<br>Tax | Capitol<br>Projects | Tourism<br>Authority |
|------------|--------------|------------|-------------|-------------------------|----------------|-----------------|-----------------|---------------------|----------------------|
| Apache     |              | \$91,821   |             |                         |                |                 |                 |                     |                      |
| Cochise    |              | \$469,739  |             |                         |                |                 |                 |                     |                      |
| Coconino   |              | \$896,160  | \$537,750   |                         |                |                 |                 |                     |                      |
| Gila       | \$240,316    | \$226,793  |             |                         |                |                 | \$0             |                     |                      |
| Graham     |              | \$100,944  |             |                         |                |                 |                 |                     |                      |
| Greenlee   |              | \$48,695   |             |                         |                |                 |                 |                     |                      |
| La Paz     |              | \$67,847   | \$67,677    |                         |                |                 |                 |                     |                      |
| Maricopa   | \$22,125,919 |            | \$8,075,036 | \$427,240               | 2,630          |                 |                 |                     | \$1,264,667          |
| Mohave     |              | \$415,216  |             |                         |                |                 |                 |                     |                      |
| Navajo     |              | \$426,330  |             |                         |                |                 |                 |                     |                      |
| Pima       |              |            |             | \$132,802               |                | \$5,743         |                 |                     |                      |
| Pinal      | \$638,152    | \$618,538  |             |                         |                |                 |                 |                     |                      |
| Santa Cruz |              | \$177,181  |             |                         |                |                 |                 |                     |                      |
| Yavapai    |              | \$938,332  | \$374,219   |                         |                |                 |                 |                     |                      |
| Yuma       |              | \$597,336  | \$606,475   |                         |                |                 |                 | \$603,301           |                      |

## **OTHER TAXES**

### **Luxury Taxes**

The following revenues were received from luxury taxes in July 2002. The table compares the receipts to July 2001 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

|                  | July 2002           | July 2001           | % Change     |
|------------------|---------------------|---------------------|--------------|
| Spirituos        | \$1,556,437         | \$1,717,760         | (9.4)        |
| Vinous           | 652,742             | 632,081             | 3.3          |
| Malt             | 1,772,213           | 1,849,814           | (4.2)        |
| Cigarette        | 12,360,442          | 12,220,767          | 1.1          |
| Other Tobacco    | 284,183             | 420,445             | (31.4)       |
| Tobacco Licenses | 900                 | 850                 | 8.9          |
| <b>Total</b>     | <b>\$16,626,917</b> | <b>\$16,841,716</b> | <b>(1.2)</b> |

\*Through July 2002, \$408,400 of cigarette and tobacco tax collections has been allocated for administrative expenses and is not included in the cigarette collections above.

**General Fund revenues from luxury taxes:**

|                  | <b>July 2002</b>   | <b>July 2001</b>   | <b>% Change</b> |
|------------------|--------------------|--------------------|-----------------|
| Spirituos        | \$1,089,506        | \$1,202,432        | (9.4)           |
| Vinous           | 162,730            | 157,780            | 3.1             |
| Malt             | 443,053            | 462,453            | (4.2)           |
| Cigarette        | 3,469,475          | 3,592,160          | (3.4)           |
| Other Tobacco    | 44,048             | 65,169             | (32.4)          |
| Tobacco Licenses | 900                | 850                | 5.9             |
| <b>Total</b>     | <b>\$5,209,712</b> | <b>\$5,480,844</b> | <b>(4.9)</b>    |

**Other dedicated revenues from luxury taxes:**

|  | <b>July 2002</b>    | <b>July 2001</b>    | <b>% Change</b> |
|--|---------------------|---------------------|-----------------|
| Correction Fund revenues                 | \$2,000,587         | \$2,098,207         | (4.7)           |
| Health Care Fund revenues                | 8,653,369           | 8,469,694           | 2.2             |
| Wine Promotional Fund revenues           | 1,821               | \$961               | 89.5            |
| Drug Treatment & Education Fund revenues | 545,115             | 566,811             | (3.8)           |
| Corrections Revolving Fund revenues      | 216,313             | 225,198             | (3.9)           |
| <b>Total</b>                             | <b>\$11,417,205</b> | <b>\$11,360,871</b> | <b>0.5</b>      |

**Estate Tax**

|          |           |             |
|----------|-----------|-------------|
|          | July 2002 | \$5,624,908 |
|          | July 2001 | \$3,950,583 |
| % Change |           | (42.4%)     |

**Private Car**

|          |           |     |
|----------|-----------|-----|
|          | July 2002 | \$0 |
|          | July 2001 | \$0 |
| % Change |           | N/A |

**Bingo**

|          |           |          |
|----------|-----------|----------|
|          | July 2002 | \$73,478 |
|          | July 2001 | \$73,681 |
| % Change |           | (0.3%)   |

**Unclaimed Property**

|          |           |           |
|----------|-----------|-----------|
|          | July 2002 | \$910,526 |
|          | July 2001 | \$460,633 |
| % Change |           | 97.7%     |

Please note that some totals throughout Tax Facts may not add due to rounding.

SOURCE: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS, ARIZONA DEPARTMENT OF REVENUE

**TABLE 1**  
**“New” Returns Filed in 2002 for Tax Year 2001**  
**Through July 2002**

| Federal Adjusted<br>Gross Income Bracket | Number<br>of<br>Returns | % of<br>Total | Average<br>FAGI  | Average<br>Tax Due | CHARACTERISTICS OF TAXPAYERS |              |                        |                          |              |                         |
|--|-------------------------|---------------|------------------|--------------------|------------------------------|--------------|------------------------|--------------------------|--------------|-------------------------|
|  |                         |               |                  |                    | %<br>Married<br>Joint        | %<br>Single  | %<br>Unmarried<br>Head | %<br>Married<br>Separate | %<br>Over 65 | %<br>With<br>Dependents |
| Negative FAGI                            | 1,574                   | 0.7%          | -\$15,593        | \$5                | 19.9%                        | 72.8%        | 4.8%                   | 2.6%                     | 14.9%        | 11.1%                   |
| <b>\$0-\$5,000</b>                       | <b>49,137</b>           | <b>21.8%</b>  | <b>\$2,742</b>   | <b>\$0</b>         | <b>4.2%</b>                  | <b>83.9%</b> | <b>11.0%</b>           | <b>0.9%</b>              | <b>3.9%</b>  | <b>15.8%</b>            |
| \$5,000-\$10,000                         | 48,506                  | 21.5%         | \$7,390          | \$24               | 8.4%                         | 69.8%        | 20.5%                  | 1.3%                     | 6.7%         | 28.4%                   |
| <b>\$10,000-\$15,000</b>                 | <b>34,378</b>           | <b>15.2%</b>  | <b>\$12,356</b>  | <b>\$86</b>        | <b>15.8%</b>                 | <b>53.3%</b> | <b>28.9%</b>           | <b>1.9%</b>              | <b>9.4%</b>  | <b>40.8%</b>            |
| \$15,000-\$20,000                        | 25,227                  | 11.2%         | \$17,349         | \$161              | 22.1%                        | 45.1%        | 30.0%                  | 2.7%                     | 9.7%         | 45.0%                   |
| <b>\$20,000-\$25,000</b>                 | <b>16,924</b>           | <b>7.5%</b>   | <b>\$22,337</b>  | <b>\$262</b>       | <b>27.1%</b>                 | <b>40.1%</b> | <b>29.4%</b>           | <b>3.4%</b>              | <b>7.8%</b>  | <b>48.6%</b>            |
| \$25,000-\$30,000                        | 11,467                  | 5.1%          | \$27,337         | \$399              | 30.0%                        | 40.8%        | 24.9%                  | 4.3%                     | 7.6%         | 45.5%                   |
| <b>\$30,000-\$40,000</b>                 | <b>14,007</b>           | <b>6.2%</b>   | <b>\$34,530</b>  | <b>\$570</b>       | <b>37.3%</b>                 | <b>38.2%</b> | <b>20.4%</b>           | <b>4.1%</b>              | <b>8.6%</b>  | <b>44.2%</b>            |
| \$40,000-\$50,000                        | 8,100                   | 3.6%          | \$44,598         | \$804              | 47.5%                        | 33.4%        | 15.7%                  | 3.5%                     | 11.0%        | 43.9%                   |
| <b>\$50,000-\$75,000</b>                 | <b>9,835</b>            | <b>4.4%</b>   | <b>\$60,209</b>  | <b>\$1,177</b>     | <b>62.1%</b>                 | <b>25.7%</b> | <b>9.9%</b>            | <b>2.3%</b>              | <b>13.5%</b> | <b>45.5%</b>            |
| \$75,000-\$100,000                       | 3,440                   | 1.5%          | \$85,403         | \$1,873            | 71.3%                        | 20.2%        | 6.5%                   | 2.0%                     | 15.2%        | 44.6%                   |
| <b>\$100,000-\$200,000</b>               | <b>2,654</b>            | <b>1.2%</b>   | <b>\$130,308</b> | <b>\$3,384</b>     | <b>73.5%</b>                 | <b>19.5%</b> | <b>5.4%</b>            | <b>1.6%</b>              | <b>17.4%</b> | <b>40.5%</b>            |
| \$200,000-\$500,000                      | 453                     | 0.2%          | \$284,945        | \$9,896            | 72.0%                        | 20.5%        | 5.7%                   | 1.8%                     | 20.7%        | 36.8%                   |
| <b>\$500,000-\$1,000,000</b>             | <b>59</b>               | <b>0.0%</b>   | <b>\$670,214</b> | <b>\$27,427</b>    | <b>58.3%</b>                 | <b>30.0%</b> | <b>8.3%</b>            | <b>3.3%</b>              | <b>23.3%</b> | <b>23.3%</b>            |
| \$1,000,000 and over                     | 35                      | 0.0%          | \$2,540,597      | \$109,452          | 56.4%                        | 23.1%        | 12.8%                  | 7.7%                     | 23.1%        | 28.2%                   |
| <b>Total</b>                             | <b>225,796</b>          |               | <b>\$19,295</b>  | <b>\$304</b>       | <b>20.2%</b>                 | <b>57.2%</b> | <b>20.5%</b>           | <b>2.1%</b>              | <b>7.9%</b>  | <b>34.4%</b>            |

**NEW RETURNS FILED IN 2001 FOR TAX YEAR 2000**

|              |                |                 |              |              |              |              |             |             |              |
|--------------|----------------|-----------------|--------------|--------------|--------------|--------------|-------------|-------------|--------------|
| <b>Total</b> | <b>239,848</b> | <b>\$19,759</b> | <b>\$353</b> | <b>18.8%</b> | <b>59.7%</b> | <b>19.2%</b> | <b>2.3%</b> | <b>7.5%</b> | <b>31.4%</b> |
|--------------|----------------|-----------------|--------------|--------------|--------------|--------------|-------------|-------------|--------------|

“NEW” Returns means that there was no return filed by the taxpayer in the previous filing year. This may or may not mean the filer is new to the state.

**TABLE 2**  
**Urban Revenue Sharing Returned to Cities/Towns**  
**July 2002**

| <b>City</b>                   | <b>Distribution</b> | <b>Population</b> | <b>City</b>                     | <b>Distribution</b> | <b>Population</b> |
|-------------------------------|---------------------|-------------------|---------------------------------|---------------------|-------------------|
| <b><u>Apache County</u></b>   |                     |                   | Scottsdale                      | \$1,798,126         | 202,705           |
| Eagar                         | \$35,775            | 4,033             | Surprise                        | 273,642             | 30,848            |
| Springerville                 | 17,493              | 1,972             | Tempe                           | 1,407,108           | 158,625           |
| St. Johns                     | 28,998              | 3,269             | Tolleson                        | 44,123              | 4,974             |
| <b><u>Cochise County</u></b>  |                     |                   | Wickenburg                      | 45,081              | 5,082             |
| Benson                        | 41,790              | 4,711             | Youngtown                       | 26,701              | 3,010             |
| Bisbee                        | 54,022              | 6,090             | <b><u>Mohave County</u></b>     |                     |                   |
| Douglas                       | 126,957             | 14,312            | Bullhead City                   | 299,553             | 33,769            |
| Huachuca City                 | 15,533              | 1,751             | Colorado City                   | 29,575              | 3,334             |
| Sierra Vista                  | 335,089             | 37,775            | Kingman                         | 178,025             | 20,069            |
| Tombstone                     | 13,341              | 1,504             | Lake Havasu City                | 372,018             | 41,938            |
| Willcox                       | 33,114              | 3,733             | <b><u>Navajo County</u></b>     |                     |                   |
| <b><u>Coconino County</u></b> |                     |                   | Holbrook                        | 43,617              | 4,917             |
| Flagstaff                     | 469,204             | 52,894            | Pinetop-Lakeside                | 31,775              | 3,582             |
| Fredonia                      | 9,190               | 1,036             | Show Low                        | 68,260              | 7,695             |
| Page                          | 60,400              | 6,809             | Snowflake                       | 39,563              | 4,460             |
| Williams                      | 25,210              | 2,842             | Taylor                          | 28,173              | 3,176             |
| <b><u>Gila County</u></b>     |                     |                   | Winslow                         | 84,449              | 9,520             |
| Globe                         | 66,406              | 7,486             | <b><u>Pima County</u></b>       |                     |                   |
| Hayden                        | 7,913               | 892               | Marana                          | 120,251             | 13,556            |
| Miami                         | 17,174              | 1,936             | Oro Valley                      | 263,458             | 29,700            |
| Payson                        | 120,818             | 13,620            | Sahuarita                       | 28,759              | 3,242             |
| Winkelman                     | 3,930               | 443               | South Tucson                    | 48,700              | 5,490             |
| <b><u>Graham County</u></b>   |                     |                   | Tucson                          | 4,317,339           | 486,699           |
| Pima                          | 17,644              | 1,989             | <b><u>Pinal County</u></b>      |                     |                   |
| Safford                       | 81,894              | 9,232             | Apache Junction                 | 282,211             | 31,814            |
| Thatcher                      | 35,678              | 4,022             | Casa Grande                     | 223,753             | 25,224            |
| <b><u>Greenlee County</u></b> |                     |                   | Coolidge                        | 69,067              | 7,786             |
| Clifton                       | 23,028              | 2,596             | Eloy                            | 92,033              | 10,375            |
| Duncan                        | 7,203               | 812               | Florence                        | 128,145             | 14,446            |
| <b><u>La Paz County</u></b>   |                     |                   | Kearny                          | 19,950              | 2,249             |
| Parker                        | 27,854              | 3,140             | Mammoth                         | 15,630              | 1,762             |
| Quartzsite                    | 29,752              | 3,354             | Superior                        | 28,865              | 3,254             |
| <b><u>Maricopa County</u></b> |                     |                   | <b><u>Santa Cruz County</u></b> |                     |                   |
| Avondale                      | 318,306             | 35,883            | Nogales                         | 185,202             | 20,878            |
| Buckeye                       | 75,374              | 8,497             | Patagonia                       | 7,815               | 881               |
| Carefree                      | 25,964              | 2,927             | <b><u>Yavapai County</u></b>    |                     |                   |
| Cave Creek                    | 33,070              | 3,728             | Camp Verde                      | 83,837              | 9,451             |
| Chandler                      | 1,566,389           | 176,581           | Chino Valley                    | 69,502              | 7,835             |
| El Mirage                     | 67,497              | 7,609             | Clarkdale                       | 30,355              | 3,422             |
| Fountain Hills                | 179,498             | 20,235            | Cottonwood                      | 81,424              | 9,179             |
| Gila Bend                     | 17,564              | 1,980             | Jerome                          | 2,918               | 329               |
| Gilbert                       | 973,084             | 109,697           | Prescott                        | 301,052             | 33,938            |
| Glendale                      | 1,941,006           | 218,812           | Prescott Valley                 | 208,771             | 23,535            |
| Goodyear                      | 167,753             | 18,911            | Sedona                          | 90,410              | 10,192            |
| Guadalupe                     | 46,376              | 5,228             | <b><u>Yuma County</u></b>       |                     |                   |
| Litchfield Park               | 33,797              | 3,810             | San Luis                        | 135,916             | 15,322            |
| Mesa                          | 3,516,106           | 396,375           | Somerton                        | 64,454              | 7,266             |
| Paradise Valley               | 121,209             | 13,664            | Wellton                         | 16,224              | 1,829             |
| Peoria                        | 961,260             | 108,364           | Yuma                            | 687,609             | 77,515            |
| Phoenix                       | 11,718,535          | 1,321,045         |                                 |                     |                   |
| Queen Creek                   | 38,286              | 4,316             | <b>TOTAL</b>                    | <b>\$35,879,921</b> | <b>4,044,788</b>  |

**TABLE 3**  
**Transaction Privilege and Severance Tax Returned to Cities/Towns**  
**July 2002**

| City                          | Distribution | Population | City                            | Distribution        | Population       |
|-------------------------------|--------------|------------|---------------------------------|---------------------|------------------|
| <b><u>Apache County</u></b>   |              |            | Scottsdale                      | \$1,350,633         | 202,705          |
| Eagar                         | \$26,872     | 4,033      | Surprise                        | 205,542             | 30,848           |
| Springerville                 | 13,140       | 1,972      | Tempe                           | 1,056,926           | 158,625          |
| St. Johns                     | 21,782       | 3,269      | Tolleson                        | 33,142              | 4,974            |
| <b><u>Cochise County</u></b>  |              |            | Wickenburg                      | 33,862              | 5,082            |
| Benson                        | 31,390       | 4,711      | Youngtown                       | 20,056              | 3,010            |
| Bisbee                        | 40,578       | 6,090      | <b><u>Mohave County</u></b>     |                     |                  |
| Douglas                       | 95,362       | 14,312     | Bullhead City                   | 225,004             | 33,769           |
| Huachuca City                 | 11,667       | 1,751      | Colorado City                   | 22,215              | 3,334            |
| Sierra Vista                  | 251,697      | 37,775     | Kingman                         | 133,721             | 20,069           |
| Tombstone                     | 10,021       | 1,504      | Lake Havasu City                | 279,435             | 41,938           |
| Willcox                       | 24,873       | 3,733      | <b><u>Navajo County</u></b>     |                     |                  |
| <b><u>Coconino County</u></b> |              |            | Holbrook                        | 32,762              | 4,917            |
| Flagstaff                     | 352,435      | 52,894     | Pinetop/Lakeside                | 23,867              | 3,582            |
| Fredonia                      | 6,903        | 1,036      | Show Low                        | 51,272              | 7,695            |
| Page                          | 45,369       | 6,809      | Snowflake                       | 29,717              | 4,460            |
| Williams                      | 18,936       | 2,842      | Taylor                          | 21,162              | 3,176            |
| <b><u>Gila County</u></b>     |              |            | Winslow                         | 63,432              | 9,520            |
| Globe                         | 49,880       | 7,486      | <b><u>Pima County</u></b>       |                     |                  |
| Hayden                        | 5,943        | 892        | Marana                          | 90,324              | 13,556           |
| Miami                         | 12,900       | 1,936      | Oro Valley                      | 197,893             | 29,700           |
| Payson                        | 90,751       | 13,620     | Sahuarita                       | 21,602              | 3,242            |
| Winkelman                     | 2,952        | 443        | South Tucson                    | 36,580              | 5,490            |
| <b><u>Graham County</u></b>   |              |            | Tucson                          | 3,242,899           | 486,699          |
| Pima                          | 13,253       | 1,989      | <b><u>Pinal County</u></b>      |                     |                  |
| Safford                       | 61,513       | 9,232      | Apache Junction                 | 211,978             | 31,814           |
| Thatcher                      | 26,799       | 4,022      | Casa Grande                     | 168,069             | 25,224           |
| <b><u>Greenlee County</u></b> |              |            | Coolidge                        | 51,878              | 7,786            |
| Clifton                       | 17,297       | 2,596      | Eloy                            | 69,129              | 10,375           |
| Duncan                        | 5,410        | 812        | Florence                        | 97,929              | 14,466           |
| <b><u>La Paz County</u></b>   |              |            | Kearny                          | 14,985              | 2,249            |
| Parker                        | 20,922       | 3,140      | Mammoth                         | 11,740              | 1,762            |
| Quartzsite                    | 22,348       | 3,354      | Superior                        | 21,682              | 3,254            |
| <b><u>Maricopa County</u></b> |              |            | <b><u>Santa Cruz County</u></b> |                     |                  |
| Avondale                      | 239,090      | 35,883     | Nogales                         | 139,111             | 20,878           |
| Buckeye                       | 56,616       | 6,537      | Patagonia                       | 5,870               | 881              |
| Carefree                      | 19,503       | 2,927      | <b><u>Yavapai County</u></b>    |                     |                  |
| Cave Creek                    | 24,840       | 3,728      | Camp Verde                      | 62,972              | 9,451            |
| Chandler                      | 1,176,568    | 176,581    | Chino Valley                    | 52,205              | 7,835            |
| El Mirage                     | 50,699       | 7,609      | Clarkdale                       | 22,801              | 3,422            |
| Fountain Hills                | 134,827      | 20,235     | Cottonwood                      | 61,160              | 9,179            |
| Gila Bend                     | 13,193       | 1,980      | Jerome                          | 2,192               | 329              |
| Gilbert                       | 730,916      | 109,697    | Prescott                        | 226,131             | 33,938           |
| Glendale                      | 1,457,955    | 218,812    | Prescott Valley                 | 156,815             | 23,535           |
| Goodyear                      | 126,005      | 18,911     | Sedona                          | 67,910              | 10,192           |
| Guadalupe                     | 34,834       | 5,228      | <b><u>Yuma County</u></b>       |                     |                  |
| Litchfield Park               | 25,386       | 3,810      | San Luis                        | 102,091             | 15,322           |
| Mesa                          | 2,641,066    | 396,375    | Somerton                        | 48,414              | 7,266            |
| Paradise Valley               | 91,044       | 13,664     | Wellton                         | 12,187              | 1,829            |
| Peoria                        | 722,035      | 108,364    | Yuma                            | 516,486             | 77,515           |
| Phoenix                       | 8,802,186    | 1,321,045  | <b>TOTAL</b>                    | <b>\$26,952,291</b> | <b>4,044,808</b> |
| Queen Creek                   | 28,758       | 4,316      |                                 |                     |                  |

*The Office of Economic Research & Analysis  
Arizona Department of Revenue  
1600 W. Monroe  
Phoenix, AZ 85007*